



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Vinod Prakash et al.

Title: SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS

Docket No.: 1864.005US1

Serial No.: 10/774,211

Filed: February 6, 2004

Due Date: December 4, 2007

Examiner: Leonard Saint-Cyr

Group Art Unit: 2626

**MS Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

We are transmitting herewith the following attached items (as indicated with an "X"):

☒ A return postcard and this transmittal document.

☒ An Amendment and Response (13 Pages).

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S/N 10/774,211

PATENT

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AMENDMENT AND RESPONSE UNDER 37 CFR § 1.111

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Applicants have reviewed the Office Action mailed on September 4, 2007. Please amend the above-identified patent application as follows.